

California State Board of Equalization



Hearings

AN INTRODUCTION

SEPTEMBER 2005

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BOARD MEMBERS

Betty T. Yee, Acting Member
First District, San Francisco

Bill Leonard, Member
Second District, Sacramento/Ontario

Claude Parrish, Member
Third District, Long Beach

John Chiang, Member
Fourth District, Los Angeles

Steve Westly, Member
State Controller, Sacramento



t your Board Hearing you will be given an opportunity to present your position on unresolved issues before the Members of the State Board of Equalization.

It is important that you be prepared to present your case effectively. It is not necessary that you use legal or technical language, but you should be prepared to give a clear, concise statement of your position.

See inside for more . . .

If you have been notified that you will have an oral hearing before the Members of the California State Board of Equalization, you probably have many questions about what to expect. This leaflet is designed to provide answers to commonly asked questions. Please contact our Board Proceedings Division (see back panel) if you have questions that are not answered in this publication.

What other material will I receive before my hearing?

Hearing Notice. You will receive a Board Hearing Notice approximately 12 weeks before your scheduled hearing date (approximately seven weeks in advance for property tax hearings). The notice will tell you when and where your hearing will be held. You will receive other information that will help you prepare for your hearing, including a copy of the regulations that govern hearings.

You will be asked to reply to the hearing notice. If you do not reply, you will lose the opportunity to speak before the Board. Your case will be dropped from the agenda, and the Board Members will base their decision solely on the written records available to them.

Request for Disclosure Statements. You will receive contribution disclosure forms approximately six weeks before the hearing date. By law, all parties to an appeal—including witnesses and representatives—must disclose whether they have made a contribution to a Board Member in the preceding 12 months.

Board Hearing Summary. Approximately two weeks before your hearing, you will receive a summary of the relevant facts of your case. The summary will explain what the issues are and will give your position on the case, as well as that of the state.

Can I have someone represent me?

Yes. You can ask an attorney, accountant, or any other person to represent you at the hearing. If you plan to have a representative, it would be helpful if you would let us know as soon as possible. We will include that person in future notifications regarding your case.

Can my hearing be postponed?

Yes. When you receive your Board Hearing Notice, you may ask for a postponement by submitting a written request. You must submit your request before the deadline given in the notice. A postponement will be given only for the most compelling reasons. One postponement may be granted, and the new date will be considered a firm commitment.

Does interest on the amount I owe continue to increase while my appeal is pending?

Yes. If you have an unpaid tax liability, interest will continue to accrue on the unpaid amount. You may stop or limit interest by paying all or part of the amount due. If you succeed in your appeal, you will be credited for the amount overpaid and may be given credit interest on your refund. For more information, see publication 17, *Appeals: Sales and Use Taxes or Special Taxes*, or publication 81, *Franchise and Income Tax Appeals*. Call our Information Center if you need a copy of either publication (see back panel for telephone number). The publications are also available at www.boe.ca.gov.

Is it possible to “settle” my case before my hearing?

Generally, for sales and use taxes and special taxes administered by the Board of Equalization, you may propose a settlement that differs from the billing or refund amount determined by the Board. Your proposal must be submitted at least 45 days before your first scheduled Board hearing date.

In some cases, such as those involving franchise and income taxes and hazardous substances fees, settlements are handled through other state agencies.

For more information, see publication 17, *Appeals: Sales and Use Taxes and Special Taxes*. Call our Information Center for a copy (800-400-7115), or download a copy from www.boe.ca.gov. Settlement information is also available at www.boe.ca.gov/sutax/boe393n.htm.

How is the hearing conducted?

- You should arrive 30 minutes before the hearing to sign in and update your disclosure forms.
- After you sign in, please be seated in the audience.
- When it is your turn to appear, the Board Clerk will call your name and you will be asked to sit in front of the Board Members.
- A Board representative will introduce the case and state the issues in dispute.
- The Board Chair will then ask you to present your case. You will be given up to ten minutes for your oral presentation.
- Next, the Board Chair will give the state agency up to ten minutes to present its case.
- You will then be given up to five minutes to reply to the state's presentation.
- After the close of your hearing, the Board Members may make an immediate decision, or they may submit the case for a later decision. In either case, you will receive a written notice stating the Board's decision.

Note: At any time during the oral presentations, the Board Members may ask questions of the presenters.

For more information

Board Proceedings Division

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0080

Call: 916-322-2270

Fax: 916-324-3984

Website

www.boe.ca.gov

Information Center

Call: 800-400-7115 (toll-free)

TTY/TDD: 800-735-2929

Staff are available from 8:00 a.m. to 5:00 p.m., Pacific time, Monday through Friday, excluding state holidays.

Taxpayers' Rights Advocate

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0070

Call: 888-324-2798 (toll-free)

Fax: 916-323-3319

Franchise Tax Board

P.O. Box 157

Sacramento, CA 95741-0157

Call: 800-883-5910 (toll-free)

Fax: 916-845-6614

Interpretive Services

Please call the Board Proceedings Division if you require a language interpreter (including American Sign Language).